

NEW MEMBER REPORTING REQUIREMENTS

A [Member Action form](#) must be completed when a TFFR employer hires a new employee who is eligible for TFFR coverage. The form is also required if you rehire a teacher after a break in employment with your school district of one year or more. This form provides TFFR with important information including the employee's legal name, social security number, birth date, current mailing address, and beneficiary information. Designating a beneficiary(ies) directs payment of any TFFR survivor benefits in the event of the member's death.

This form should also be used to notify TFFR of the following:

- A change in name or address
- An update to the beneficiary designation
- Taking or returning from a leave of absence

If we don't receive the Member Action form within thirty days from the date the member is first reported to TFFR, the employer may be assessed a \$250 penalty for late reporting.

ATTENTION: PAPER REPORTERS

If you currently submit your monthly TFFR report by paper and use a software vendor, such as Software Unlimited or RDA, we encourage you to make the time saving switch to **TFFR Employer Online Services**. This application allows you to electronically submit your monthly TFFR contribution report directly to TFFR. You can also use this site to update your TFFR employer contact information.

Please contact us at rio@nd.gov to help you make the switch today! Reporting TFFR information using TFFR Employer Online Services is secure, fast, and easy!

YOUR VESTED INTEREST NEWSLETTER

Please take a few minutes to read the October 2014 edition of the [Your Vested Interest](#) Newsletter on TFFR's website.

Business managers: Please mark your calendar for the upcoming training and forward the training invitation to your auditor.



GASB Statement 68 Employer and Auditor Training
Thursday, December 11, 2014
8:30 am – 12 noon
Prairie Rose Rooms (upstairs exhibit hall)
Bismarck Events Center
Click [here](#) for further details.

RETIREMENT ELIGIBILITY REPORT

Upon request, TFFR can provide school districts with a Retirement Eligibility report. This report gives the district a 30 year projection regarding TFFR member retirement eligibility. The report also contains the names of individuals for workforce planning purposes. The personal information must be kept confidential. If you are interested in receiving a profile for your district, please contact our office. Due to enrollment and retirement timing issues, the retirement eligibility report is not available from July through October of each year.

TEACHER/LEGISLATOR INFORMATION

The 2015 legislative session is quickly approaching. If any of your TFFR employees are serving in the 2015 Legislative Assembly, please submit a member action form indicating the legislative leave of absence. The options for reporting these members to TFFR are summarized below.

- The teacher/legislator and employer may enter into an agreement by which payment for any lost service and salary is made as though the teacher was not on a legislative leave of absence. Under such an agreement, member and employer contributions are calculated using the teacher's annual salary without reduction for the leave of absence. One important benefit in selecting this option is that the teacher's entire salary is reported to TFFR. This is beneficial if the member retires, becomes disabled, or passes away in the next few years following the legislative service.
- If an agreement is not made, do not report the teacher to TFFR for the unpaid days. If a teacher is compensated for 700 hours or more, they still earn a full year of service credit. If an active member who serves in the ND Legislature earns less than 700 hours, the teacher is allowed to purchase the service credit lost while in attendance at legislative sessions and/or legislative committee meetings.

EMPLOYING A RETIRED TEACHER – FAQ

Q. Can a TFFR employer hire a TFFR retiree to perform part-time teaching, supervisory, or administrative duties?

A. Yes. However, 30 days must elapse from the retiree's TFFR retirement date before any re-employment is documented in writing. After the 30 days, the retiree may return to TFFR covered employment for a maximum number of hours in a fiscal year (July 1 – June 30). The annual hour limit is based on the length of employment.

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|---------------------|-------------|
| 9 month contract = | 700 hours |
| 10 month contract = | 800 hours |
| 11 month contract = | 900 hours |
| 12 month contract = | 1,000 hours |

Q. Can a TFFR employer hire a TFFR retiree to substitute teach?

A. Yes. A TFFR retiree can perform unlimited non-contracted substitute teaching and the hours do not count towards the annual hour limits noted above and no contributions are paid to TFFR. However, in-staff substitute teaching, while already under an existing agreement to teach, will count towards the annual hour limit and contributions need to be paid to TFFR.

For more information, see the

[Working After Retirement Brochure](#)

and the

[Retired Member Employment Notification](#)

Q. Can a TFFR employer hire a TFFR retiree to perform extracurricular duties?

A. Yes. Extracurricular duties can be performed by a TFFR retiree and do not count towards the annual hour limit. However, the employer must complete a TFFR Retired Member Employment Notification form for a retiree doing only extracurricular duties and must report employee and employer contributions on the extracurricular earnings.

Q. Can a TFFR employer hire a TFFR retiree full time in a critical shortage area?

A. Yes. However, if the member retired after July 1, 2001, a one-year waiting period is required. Please have the retiree contact our office to determine if they are eligible for this option.

Q. Can a retiree be re-employed by more than one school district?

A. Yes. However, the hours worked from both employers will be combined to determine the

total hours under the annual hour limit. Each employer is only responsible for reporting their hours. To make sure that the retiree does not exceed the annual hour limit, communication between the employers and the retiree is needed.

Q. Who should keep track of the hours worked by a re-employed retiree?

A. The employer must include the hours worked (exclude extracurricular and professional development) by a re-employed retiree on the final year end TFFR employer report.

Q. Are employee and employer contributions due on all salary paid to a re-employed retiree?

A. Yes. The employer is required to report employee and employer contributions on all *retirement salary* paid to a re-employed retiree, including in-staff substitute teaching, extracurricular, and professional development pay.



**HOPE YOU HAD TIME TO ENJOY THE BEAUTY
OF THE FALL SEASON!**